Scott. II-27—40,000—14-10-36.

S & H

(1937) Department.

4th SERIES.

G.O. No. 1414

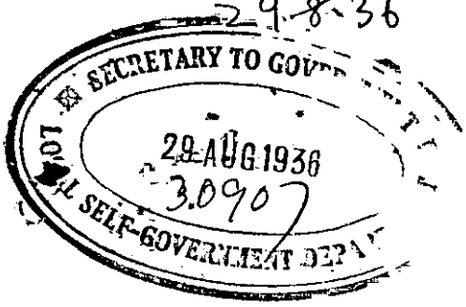
DATED 15-4-1937

[Despatch Abstract.]

t Report - 1934-35 - Hospital Council - Recorded.

EXAMINER'S OFFICE.

L.F. 2105
29-8-36



AUDIT REPORT - General Fund Accounts- Hospet Municipal Council- 1934-35.

-

Forwarded to the Secretary to Government, Local Self Government Department with copies of the Commissioner's replies and the resolution of the Municipal Council.

Paragraph 12 of the Audit Report. G.O.No.957 Law (Education) dated the 9th May 1935, which primarily deals with the question of refund of Government grant where a school had been closed, is not to the point. According to G.O.No.2235, L. and M., dated the 7th May 1934, the closure of the schools in question is an irregularity. In view of the circumstances of the case, however, Government may condone the irregularity.

Paragraph 17 of the Audit Report. A sum of Rs.21,786-9-2 is still pending in the objection books.

R. Gopala Ayyar

DEPUTY EXAMINER OF LOCAL FUND ACCOUNTS IN CHARGE.

A.R/28.8.1936.

28/8/36

Audit Report on the General Fund Accounts of the Hospet Municipal Council, Bellary District, for the year 1934-1935.

Name of Auditor: Mr. B.B.Shanker Rao, District Inspector of Local Fund Accounts, Bellary.

Time taken for audit:- From the 4th June 1935 to the 22nd June 1935.

The office of Chairman was held by M.R.Ry. Murari Venkataswami Garu from the 1st April 1934 to the 31st October 1934 and from the 14th November 1934 to the 31st March 1935. R.Galletti Esquire, I.C.S. the Sub Collector was Ex Officio Chairman from the 1st November 1934 to the 13th November 1934. The office of Commissioner, which was newly created during the year, was held by M.R.Ry. W.Srinivasa Rao Garu from the 1st October 1934 to the 31st March 1935.

2.(a) The receipts and payments during the year are shown in the abstract of the annual account appended together with the opening and closing balances (Appendix A). The opening balance in the cash book was in agreement with the closing balance of the previous year; the closing balance, namely, Rs.55,555-2-4, was in agreement with the balance in the Treasury and Bank Pass Books after allowing for outstanding cheques, deposits and unremitted revenue in hand at the close of the year.

(b) The balance of this fund on the 31st March 1935 was Rs.56,006-12-4 according to the annual account while it was only Rs.55,555-2-4 according to the Cash Book. The difference of Rs.451-10-0 was due to the fact that a sum of Rs.452-6-0, consisting of Rs.338/- being the cost of collection of Education Tax for 1934-35 and Rs.114-6-0 on account of excess collections of Education Tax transferred to the Deposits and Advances Account, was not actually paid over to the General Fund and credited in the cash book of that fund and a sum of annas twelve being the Education Tax collected as a surcharge on Profession Tax transferre from the General Fund to the Elementary Education Fund was not actually paid over to the Elementary Education Fund and debited in the General Fund Cash Book although these transactions had been given effect to in the accounts.

Part I General Review.

3.(a) An expenditure of Rs.56,819-8-3 was incurred during the year under ' A General Account ordinary ' while the receipts under the head amounted to only Rs.56,772-9-4. This has increased the deficit opening balance. It is desirable that steps be taken to wipe out the deficit of Rs.6,668-8-6 with which this account closed on the 31st March 1935 and provide for the statutory minimum balance of 5 per cent of the estimated normal receipts required by G.O.No.1010, L.& and M., dated the 15th March 1932.

Assets and Liabilities.—

(b). Against a sum of Rs.11,189-4-3 pending collection on the 31st March 1935, the Council had to pay a sum of Rs.4486-10-6 to the Water Supply and Drainage Account on account of the savings effected as a consequence of the provincialisation of the hospital, Rs.1,208-6-0 as contribution for the improvement of the choultry in lieu of rent for the office building, Rs.500/- as balance of contribution from the General Fund to the Elementary Education Fund and Rs.3,452-0-I as balance of Provident Fund bonus payable from the General Fund. Besides these liabilities, the Council had other outstanding liabilities to the extent of Rs.1,29,148-5-10 on account of balances of loans pending repayment in the course of the next about 20 years.

The statements of unpaid bills for the half years ending the 30th September 1934 and the 31st March 1935, were apparently not submitted to Government. As, in this office, the bills are entered in the register practically only at the time they are passed for payment and not immediately they are presented for payment as reuqired by Article 220 of the Municipal Account Code, according to the Register of Bills received for payment no bills were pending payment at the close of the half years mentioned above.

(c) Collection. From the percentages of collection to demand given below, it will be seen that there was a deterioration in the collection of tax on carts.

Head of Revenue.	Percentage of collection to demand in 1933-34.	Percentage of collection to demand in 1934-35.
Property tax	72	88
Profession tax	75	76
Tax on carriages and animals.	36	43
Tax on carts	57	49

The percentages of collection under the taxes on Carriage and Animal and on carts, are comparatively very low and the outstandings very heavy. Slackness in collection and failure to realise the taxes within the close of the year concerned will, besides rendering the chances of recovery more remote, lead to loss in the shape of numbering fees or cost of tin number tickets purchased in advance which become useless when they are not utilised in the year for which they were prepared.

The collection under Bus stand fees and Beef stall rents was also very poor, the percentages under these heads being only 44 and 27, respectively. Beef stalls are being rented out to the same persons year after year even though they have been in arrears for the previous 3 to 4 years, and no effective action would appear to have been taken to recover the arrears.

Diversions.

(d) The General Account closed with deficit balances during all the months of the year 1934-35. In G.O.No.3545, L. and M., Ms., dated the 4th August 1934, while condoning the diversions made from earmarked funds in 1932-33 and 1933-34 for meeting expenditure debitable to the General Account, the Government directed that the diversion should be made good before the 31st March 1935. There was still on

that date a diversion of Rs.8,779-14-10, from earmarked funds for purposes other than those for which they were intended, but the sanction of Government had not been obtained for it till the close of audit. Diversion of earmarked funds without the sanction of Government for purposes other than those for which they were intended amounts to making payments contrary to law within the meaning of Rule 60 of Schedule IV to the District Municipalities Act, 1920.

Particulars of the balance under the " A.General Account Capital", have not been made available even though they were called for in two previous years.

A sum of Rs.16,926-1-1 was collected during 1933-1934 and another sum of Rs.53/- during 1934-1935, as sale proceeds of lands sold in the Edwardpet extensions and elsewhere. These are capital receipts which should be utilised only for Land Development purposes and not diverted for any other purposes for meeting expenditure debitable to " A-General Account Ordinary". Instead, the major portion of this amount would appear to have been indirectly utilised for expenditure for general purposes. Since the total balance under " A-General Account Capital ", at the close of March 1935, was only Rs.6,781-11-8 inclusive of a sum of Rs.1,036-6-0 which was the unspent balance of Government grant received for the High School Building, the balance of Rs.11,233-11-5 out of the sale proceeds of lands must have been indirectly utilised for expenditure for purposes other than those of Land Development and it became necessary now to utilise it partly for expenditure on the construction of the High School building only because the amount of the loans and grants received for the High School was diverted for other purposes in previous years. The sanction of Government to this diversion was not obtained till the close of audit, but an application has been submitted to Government for permission for the permanent diversion of Rs.16,065/ out of the sale proceeds of lands for meeting the expenditure on the construction of the High school building.

(e) Expenditure was incurred in excess of Rs.100/- over the final budget appropriation in each case under about 6 items, the aggregate of the amounts so expended being about Rs.2,912/- The sanction of the Council to the reappropriations required, was obtained only at its meeting held on the 15th June 1935 and not within the close of the year.

4. The irregularities noticed during the audit have been communicated to the Commissioner in objection statements which should be read as part of this report. Important irregularities are noted below.

Part II-Financial Administration.

Time-barred arrears of revenue, license fees, etc.

5. The items of revenue and license fees shown in Appendix B which were pending collection at the close of audit had become time-barred owing to failure to take suitable action for their recovery in time. The loss comes within the purview of the surcharge provisions in Rule 60 of Schedule IV to the District Municipalities Act, 1920.

Vehicle and Animal tax- Tax on carts - defects.

6. (i) The half yearly lists of persons keeping vehicles, Animals and Carts relating to the first half year which should have been got ready by the 30th April 1934 as required by Article 169 of the Municipal Account Code, were obtained only on the 3rd November 1934. A list of the names found in the first half year's lists but omitted from the second half year's lists, was not prepared in respect of wards II, III and [illegible], while in the case of the other wards for which such a list was prepared, there was no evidence to show that the omissions

were verified by the Commissioner as the lists did not bear his initials. The reasons for the omissions as noted in the lists were too vague and indefinite, such as, " bulls sold long ago", "party transferred", etc, and as the liability to the tax is to be fixed with reference to the number of days a person keeps an animal, vehicle or cart within the Municipality during a particular half year, considerable difficulty was experienced during audit, to check the list of omissions. The amount of tax due in respect of the omissions in the II half year's lists for ward Nos. II, III and X, which were not accounted for by proper reasons, amounted to Rs.209.12.0, as detailed in item 128 of the annual objection statement.

(ii) Though the demands for the first half year in respect of the Vehicle and Animal Tax and the tax on carts, as originally fixed, were Rs.944-5-0 and Rs.1,426-0-0, respectively, these were subsequently altered into Rs.917-9-0 and Rs.1,384-0-0, respectively and it was explained that there was a necessity for such revision due to inclusion of the same names twice, assessment of persons not really liable to the tax, etc. A detailed list of the names removed from the lists after the fixation of the demand together, with reasons for considering the assessments illegal, was not prepared and submitted to the Council for its orders for the cancellation of the demand. As no appeals were preferred by the parties in these cases, and as consequently, the assessments have become final, in the absence of the sanction of the Council to the removal of the names of persons originally assessed to the tax and the consequen reduction in the demand for the first half year, the sum of Rs.68-12-0, needs recovery.

(iii) Owing to an error in classification, there was a short demand at the rate of Rs.2/- per jutka in the case of of 65 jutkas in the course of the year. It was stated that the deficiency would be made good by the issue of miscellaneous bills.

(iv) In the case of three assessments for the first half of 1934-1935, involving an aggregate sum of Rs.2.0.0, the notices referred to in Rule 29 (1) of the Taxation Rules in Schedule IV to the District Municipalities Act, 1920, were not served within the period specified in Rule 29 (3) ibid and, consequently, the tax became prematurely time-barred. The counterfoils of the notices of demand in Form No.45 relating to assessments of wards IX and XI for the first half of 1934-35 were not produced for the scrutiny of the dates of service. The loss, if any, due to the failure to serve the notices in within the prescribed time is surchargeable.

Security Bonds- Not obtained.

7. Security bonds were not obtained from the bill collectors except in two instances. They were not obtained from certain other employees also who had furnished security as detailed in item 73 of the Annual Objection Statement.

Tenders - Defects in invitation and acceptance.

8 (a) For the execution of certain road works costing more than Rs.500/- in each case, competitive tenders were not invited openly by advertisement in the papers. Only notices inviting tenders were sent to certain contractors and there was only one tender received for each of the works.

(b) Only quotations were invited from two of the dealers for the supply of a motor lorry though, according to the rules, tenders should have been invited by advertisement as the estimated value of the lorry was more than Rs.500/-

(c) For the supply of buffaloes for the night soil cart, two tenders, one at Rs.22 per pair per month from Begar Dubbe Lingappa, and another at Rs.~~20~~ 20/ per pair per month from Bellary Mia Sahib, were received. In its Resolution No.80, dated the 20th March 1934, the Council decided to give

the

the contract to Begar Dobbe Lingappa at Rs.20/- which was the rate quoted by the other tenderer. Such disposals of contracts are contrary to the principle of inviting open and competitive tenders.

(d) The accepted tender rates for printing were not recorded in the minutes book, with reference to the provisions of G.O.No. 3083, L., and M., dated the 4th August 1932.

Want of approval of the contract committee to the award of certain contracts.

9. Certain works costing not more than Rs.1,000 each detailed in item 88 of the Annual objection statement, were got executed by certain contractors, but the approval of the contract committee to the award of the contracts to those particular contractors at the rates at which they were paid, was not obtained as required by the proviso to Section 68 (1) of the District Municipalities Act, 1920, as amended.

High school building construction work.

Preparation of revised estimate to cover payments for excess quantities, etc pending.

10. In connection with the work of constructing the building for the Municipal High School, payment was made in the case of certain items of work (as detailed in items 60 and 61 of the annual objection statement), for quantities in excess of those provided in the estimate and in the case of certain other works at accepted tender rates for those items, which were in excess of those in the sanctioned estimate. A revised estimate providing for payments for the excess quantities and at the higher accepted tender rates was not prepared and got sanctioned by the competent authority till the close of audit.

Overseer's appointment- Want of sanction of council to the rate of pay and of approval of the Sanitar Engineer to the appointment.

11. One Mr. M.Sethu Rao was appointed as an officiating oversee on a pay of Rs.75 per month from the 13th November 1934 to the 25th December 1934.

December 1934. The pay of Rs.75/- was fixed as personal to Mr. P.Satyanarayana, the permanent incumbent. So, in the absence of the specific sanction of the Council, the same rate of pay cannot be admitted for the officiating overseer. The sanction of the Council was not obtained.

As the appointment carried a salary of more than Rs.50/- it should have been filled up in consultation with the Sanitary Engineer, as required by the rules issued with G.O. No.3600, L. and M., dated the 8th September 1932, but it was filled up without consulting him.

not available

High school - closure on account of rat fall- want of ratification.

12. The Municipal High school was closed on the 30th and 31st August 1934 and between the 3rd and 7th September 1934, on account of a rat fall. The approval of the Educational authorities to this closure was not obtained till the close of the audit. As the Madras Educational Rules do not provide for the closure of the schools for such purposes and as Government have laid down in G.O.No.2235, L. and M., dated the 7th May 1934 that the closure of schools otherwise than in accordance with the Educational Rules, is irregular and that the wasteful expenditure involved by such closure is surchargeable, the amounts involved will have to be recovered and credited to Municipal funds.

(V)

Endowments- Receipts and charges- Records wanting for checking.

13. Records showing the objects of each endowment and other particulars were not maintained as required by Rule 2 of the rules issued with G.O.No.1675, L. and M., dated the 1st May 1933 and produced for audit. In the absence of such records and owing to the want of full particulars regarding the expenditure incurred out of the income derived in respect of each endowment, it was not possible to see if the debit of a sum of Rs.100 to the accounts of these endowments during

not available

1934-35, was in order.

Part III-Accounts irregularities.

Provident Fund Accounts.

14 (a) The calculation of interest and bonus and the closing of the accounts for the year were not done and the accounts not kept ready at the time the audit was commenced. This work had to be got done during audit and this naturally retarded the progress of audit. The statements of accounts for 1934-35 were also not issued to the subscribers and their acceptances of the correctness of the accounts obtained and shown during audit.

(b) The principles regarding the number and the fixing of the amounts of instalments of advances contained in Rule 19 of the Provident Fund Rules were not observed while sanctioning several loans and there were many omissions and irregularities in recovering interest on advances, though defects of this kind had been repeatedly pointed out in previous audits. It was noticed that subscriptions were recovered from two subscribers at rates in excess of those admissible under the rules.

(c) The entire sum received from the Anantapur District Board as the provident fund amount at the credit of Mr. Narasaraju, on the eve of his transfer from that Board to this Municipality as Manager, was credited to his subscription account instead of being apportioned between the subscription and bonus accounts in accordance with the particulars received from the District Board, and the subscriber was granted loans out of this exaggerated balance under his subscription account. During audit the amount properly falling under bonus Rs.185-9-1 was transferred to that head and it was then noticed that this resulted in a deficit of Rs.97-12-1 under his subscription account on the 31st March 1935.

(d) The total amount of bonus pending adjustment from the General Fund on the 31st March 1935 aggregated Rs.3,452-0-1.

(e) Life assurance policies of certain subscribers were not got assigned in favour of the Commissioner as required by Rule 10 (2) of the Provident Fund Rules in spite of the fact that the necessity for getting this done had been repeatedly pointed out.

Service registers for inferior servants- not maintained.

15. Service registers and leave accounts were not maintained for the inferior servants of the Municipality even though the omission was pointed out in the two preceding years.

Part IV-Result of audit.

16. The result of audit may be considered fairly satisfactory as regards financial administration and satisfactory as regards accounts.

17. The receipts and charges for the year were Rs.81,371-3-3 and Rs.95,482-8-10, respectively. The total number of objections remaining unsettled at the close of audit was 144 involving a sum of Rs.36,138-5-8, as detailed in Appendix C.

R.Rajagopala Ayyar,
Deputy Examiner of Local Fund Accounts.

(True copy)

SUPERINTENDENT.

A.R/26.7.1935.

Appendix B. (Hospet Municipality)

Time barred arrears of revenue, license fees, etc.
as on 31-3-1935.

Item of receipt	Year to which arrears relate	Amount	Remarks.
		Rs. as. ps.	
Property Tax	1931-32	4-6-2	Collection
Profession Tax	1930-31	3-2-0	collected on 7.9.35 by
	1931-32	2-12-0	2-2-0 since collected by
	1933-33	68-12-0	Item 119 of the A.O.S. Recommended for write off
	1934-35	1-14-0	" 118 " added to Tax for collection during
Tax on Carriages and Animals	do	200-0	" 126 of the A.O.S. (with the collection
			Vide item 126 of the A.O.S. and para 6 of the A.O.S. regarding fees for Circulars 9 to 11 for the first half of
		58-0-0	Item 141 of the A.O.S. There is a balance of Rs. 33/- on 14.12.35.
Bus Stand fees-	1931-32	36-0-0	
Beef Stalls-	do.	48-0-0	Balance 13/-
License fees-	1934-35	166-9-0	Balance 13/8/-
Miscellaneous Bills		33 1-0	Item 140 of the A.O.S Balance 22-12-0
		425-3-2	
As per item 38 of the A.O.S - out of the Amount referred to in para 9 of the previous audit report.		1118-7-0	
		1543-10-2	

Deputy Inspector of Local Fund Audit
Bellary

C

Appendix to the Audit Report on the General Fund accounts of the Hospet Municipal Council for 1934-35

No. of item in the A.O.S. for 34-35	Nature of objection	Amount Rs. As. Ps.
	Land revenue assessment – Pending recovery	
	Want of a detailed list of encroachments and the amounts assessed thereon with ref to them	
	Discrepancy in the amount paid as land revenue	7. 2. 0
	Pending recovery of cost of plots sold	410. 0. 0
	Land acquisition – transfer of registry – not effected – in the Revenue Deptt. records.	
	Want of information about area utilized for roads area put up for sale, plots sold etc. in Survey nos. 262 & 266 of 178.	
	Pending recovery of [illegible] receiving books	
	Irregular payment to M Samachar – Pending recovery	13 8. 0
	Excess payment to contractor for slab – do.	5. 14. 7
	Defects in service registers of messrs Venkat Rao & Samachar	
	Land revenue paid – pending recovery – in the Information called for regarding payments of land revenue.	
	Excess payment of Cost of petrol – pending recovery	20 9. 6
	Details for the Capital A. Yeat R/c balance – not furnished.	
	Service Regr of Peon Shaik Sahib – not produced	
	Refund of Prof tax to Spencer & Co – not effected	3. 2
	Pending st of a copy of the judgment & decree in the suit filed by Batri Sahib	
	Want of information reg. transfer of Municipality to Council	
17 & 20	License fees – Short collection	
21	do – pending recovery	
22	Receipts not produced for verifying	
23	Want of service register & leave etc. of [illegible]	

	[illegible]		
	[illegible]		
	[illegible]		
6	[illegible]		
	[illegible]		
37	Advance paid to legal adviser		
[illegible]	Leave refd of Exam reapplication produced		
39	Service registers — deposits		
40	Identity certificates not obtained in new form		
41	Sale of land to Forest Dept — pending registry of transfer in the Rev. Dept		
42	Excess payments to Staff- overseas increments.	£26.	12
43	Allowance paid in overseas - pending recovery	80	0
44	Pending recovery of withholding fee	4.	8
45	Payment of T.A to Kenya Employees on foreign [illegible] compensation	8	0
46	Wrongful recovery of carriage tax from the C.M.C	4.	0
47	Illegal payments of local revenue for [illegible]	£2.	14
48	Some barred arrears of revenue	80.	0
49	Excess payments for stationery articles	42.	12
50	Library grant received in Excess - pending refund	1	0
51	Expenditure on office establishment in excess of the sanctioned limits	72	14
52	Details of the balances under Agent HC [illegible] — Board of		
53	Irregular refund of School fees	5	12
54	U.C.B. — withholding — [illegible] — Orders not produced	8	8
55	Pending recovery from the Party	1	4
56	Chairmans assessments — want of approval by R.B.O.		
57	Omission of names of [illegible] from the ward lists contrary to Art 85 + 86		
58	Irregularities in Prop Tax refund Vrs	16	4
59	Short recovery of entertainments tax	2.	
60	Fees in excess for — allowed to become time barred	50.	
61	Rates for [illegible] — [illegible]		

2285
80.

80. 0.

[illegible]

55 Short assessing of house fees 7. 6

56 Drawing for write-off of short coir fees 4 5

57 Grain in to receive duty on fees 4 4.

58 (Same as item 54 above) 17 11

59 To Pass to Mr Joshua — pending recovery 5 -

60 Separate Note of repairs of new Library — pending receipt from Inspector 3

61 Pending for Showing of Credit for the recovery of the Profl Tax on Mysuru.

62 Thiyagarajan School Building — Construction-irregularities 7491. 12

63 " do do " 2679 10

64 Want of confirmation of Govt to the deviation paid in excess to the Govt Grant.

65 Want of explanation Regarding to the payment of 2nd Instl Govt Plaster and pending recovery of excess paid to him. } 50 0 / 25 2

66 Want of information reg assessment of Mr Sethuraja to the Profl Tax — II half 96 2 0

67 Pro rata part in excess of the minimum of the Scale of pay attached to the posts — Assts Samachar, of Kesava Reddy & Ramachandrachar — pending recovery 60. 0

68 Difft pay of K. Venkata Rao — papers not found 102 0

69 to 70 Want of approval of the Govt engineer to the appt of two Sattn Reds and sanctioning Conveyance for sake of the two } 47. 6 / 63. 12

Want of service Regn & leave Rule — in case of leave Relieving etc to Jaffarsahib 16. 0

71 Want of correspondence & leave rule of mistake 11 3 12

72 Sanction to Personal Conveyance Allowance etc

73 Schedule of Establishment — not furnished

74 Superintending Engineer's Travelling Allowance to be drawn in question account of

75 Endorsement returned — not furnished

76 Fixation of Emoluments — Details not furnished

77 Personal Conveyance Rule — Difficulties

Excess payment of Ks of 71.72 towards
arrears of Tax recovered, remission of
irregularities in the assessment of
Excise under Stamp Act, Service tax
Interest on delayed refunds — interest
Refund of Subscriber — not paid
Life assurance policies — not accepted
Bonus pending adjustment to P.F A/c
Acknowledgement of Statements of P.F A/c
acceptance of balances on 31.3 Statutory
Payments in Ruling P.F Rule — interest
to widows on Endowment receipts Rule —
Partly pending payment — not ordered as Rule
Refund of Irrecoverable tax suffered — depre
— not allowed etc.
School fee concessions under Rule 12
Appointment of unpaired teacher — DEO's
Statement regarding Trip which had taken
Certain Rule subjects — examining Income
— not allowed etc
Interest under Rule — not covered by clause
Work of Income Tax Appeals — Rejection to
Appeal for Refund — defects
Omissions in assessment — Staff of Ind
Stamps (Duty) etc.
Time barred after Claim for Refund Tax
Time barred — P. Karpuchamy Thilak
Register of appeals — documents not file
Double Collection of Ent-Tax
Ent-Tax — Nomination fee — Income
Licences — irregularities in the issue of
Illegal Cancellation of demand etc.
Register of Cases — not maintained
Returns of demands — Ent Tax — not
Ent Tax Rule 15 etc
Omissions [illegible] — [illegible]

12 Pts

Replies to the Audit Report on the General Fund Accounts of the Hospet Municipal Council for the year 1934-35.

Paragraphs 1 to 3 (c):- Noted.

Paragraph 3 (d) Diversions:- The orders of the Government who have been addressed in the matter are solicited. Sd/- 14 under Consideration -

Paragraph 3 (e): Budget:- Noted.

Paragraph 4:- Replies to the irregularities noted during the audit will be submitted separately along with the objection statements.

Paragraph 5: Timebarred arrears of Revnue:- Vide appendix B enclosed to this report.

Paragraph 6: Vehicle and Animal Tax - Tax on Carts defects:- (1) Noted for future guidance. The omission lists will be produced for verification at the next audit with all the requirements.

(ii) Sanction of the council has been obtained for this as per Resolution No.282, dated 12-8-1935.

(iii) Miscellaneous bills have been issued in all these cases and the amounts are being collected and may be perused at the next audit.

(iv) Will be produced at the next audit.

Paragraph 7: Security bonds - not obtained:- They may be perused at the next audit.

Paragraph 8: Tenders - defects in invitation and acceptance:-

Noted for future guidance.

Paragraph 9: want of approval of the Contract Committee to the award of certain contracts:- The approval of the Contract Committe has since been obtained in all the cases referred to and may be perused at the next audit. Vide M.O. 3031 dt 31 of 16-7-35.

Paragraph 10: Preparation of revised estimate to cover payments for excess quantities:- The ~~omiss~~ deviation statements are being prepared and will be sanctioned at the next council meeting. (They are since sanctioned)

Paragraph 11: want of sanction of the Council to the rate of pay and of approval of the Sanitary Engineer to the appointment:-

The excess over Rs.50/- paid to the Acting Overseer Mr.Sethu Rao from 13th November 1934 to the 25th December 1934 has been recovered. The question of approval of the Sanitary Engineer to the appointment is still under correspondence. (Govt have since approved the appointment for the period) - vide G.O.Ms.No 5230 Dt. 18/12/35

Paragraph 12:- High School - Closure on account of rate fall - want of ratification. The District Educational Officer who was requested to accord his approval for the closure of the school during Plague, he has invited my attention to G.O.No. Ms., 957, Law (Education) dated 9-5-1935, a copy of which is herewith enclosed and according to which closure during epedemics is not objectionable provided the period does not exceed six months.

Paragraph 13: Endowments - Receipts and charges - records wanting for checking:- The records showing the objects of each endowment and other particulars are not traceable. However, a further search is being made into the old records.

Paragraph 14: Provident Fund Accounts - Irregularties.

14 (a) & (b) :- Noted.

14 (c) : The repayment of the loan granted to Mr.H.Narasaraju, the Manager will be completed by the end of February 1936, when the deficit in the balance in his subscription account would be wiped off.

14 (d):- The bonus pending adjustment from the General Fund will be paid in the next official year.

14 (e) Only a few of the policies remain to be assigned in my favour, which will be done shortly.

Paragraph 15: Service registers for inferior servants - not maintained:- Service registers are now being maintained for inferior servants and may be perused during the next audit.

Paragraphs 16 & 17:- Noted.

Sd. W. Srinivasa Rao,
Commissioner,M.C.

Hospet Municipal Office,
Dated 30th May 1936.
xDatedxxthxxFebruaryxx1936.

True Copy-Forwarded,
By Order,

Manager
25/6/36

Appendix B ([illegible]et Municipality - General Fund Audit Report)

Time-barred arrears [illegible]evenue, license fees etc., on 31-3-1935.

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tem of receipt	Year to which arrears ralate.	Amount.	Remarks.
Property Tax	1931-32	4 6 2	Since collected on 2-10-35.
Profession Tax	1930-31	3 2 0	Collected on 7-9-35.
"	1931-32	2 12 0	2-2-0 since collected.
"	1932-33	68 12 0	Item 119 of the A.O.S. Recommended to be written-off.
"	1934-35	1 14 0	Item 118 of the A.O.S. Assessed and the notices served.
Tax on carriages and animals.	"	2 0 0	Item 126 if the A.O.S. and vide item 126 of the A.O.S. and para 6 of the Audit Report wards 9 to 11 for first half of 1934-35.
		58 0 0	Item 141 of A.O.S. There is a balance of Rs.33/- on 23-12-35.
Bus-stand fees	1931-32	36 0 0	Recovery by a distress warrant pending in the Bench Court.
Beef stalls.	"	48 0 0	Rs.30/- since collected.
Licence Fees.	1934-35	166 9 0	Rs.162-1-0 collected and there is a balance of Rs.4-8-0
Miscellaneous Bills		33 12 0	Rs.11-0-0 since collected.
		425 3 2	Item 140 of A.O.S.
As per item 38 of the A.O.S. - out of the amount referred to in para 9 of the previous audit report.		1118 7 0	Out of this Rs.172-12-8. relates to slaughter house kists of 1931-32. The party has filed an appeal against the decree of the District Munsif, Court, Hospet. The decree is pending execution.

A & V 1930-31 - Rs.50/- written-off (Bus licence)

" 1931-32 Rs.4/- is pending collection.

" 1932-33 Rs.198-8-0 is pending collection.

Licence fees 1933-34 Rs.32-0-0 fully collected.

Hospet Municipal Office,
Dated 30th May 1936
Rated 5th February 1936.

Sd. W. Srinivasa Rao,
Commissioner, M.C.

True Copy-Forwarded,
By Order,

[signature]

Copy of the council's resolution No. 23, dated 16-1-1936.

Read:- Audit Report on the General and Elementary Education Fund Accounts of the Hospet Municipality for the year 1934-35.

Solution:- Passed and approved.

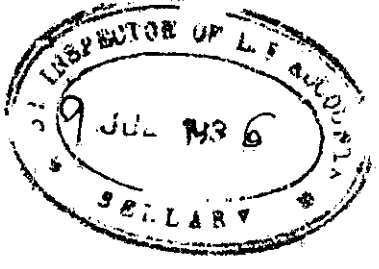
Sd. [illegible] V. Sr[illegible],
Chairman, M.C.
13-1-36.

(True copy-Forwarded)

B.O.

Hospet Municipal Office,

Dated 7th July 1936.



R.F. XXXVIII-10—380—30-8-34.

Appendix A.

ANNUAL ACCOUNT

OF

RECEIPTS AND CHARGES

OF THE

Hospet MUNICIPALITY

forthe year 1934-35.

Abstract of the Account of the Hospet Municipal Council for the year 1934-35

1-A—R.F. XXXVIII-10.

Heads of Account. (1)	Ordinary. Opening balance. (2)	Ordinary. Receipts. (3)	Ordinary. Expenditure. (4)	Ordinary. Closing balance. (5)	Capital. Opening balance. (6)	Capital. Receipts. (7)	Capital. Expenditure. (8)	Capital. Closing balance. (9)	Closing balance both ordinary and capital. (10)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. General Account (excluding endowments).	6621-9-7	56772-9-4	56819-8-3	6668-8-6	23851-2-9	8423-0-0	25492-7-1	6781-11-8	113-3-2
B. Lighting Account (where lighting tax is levied).	439-0-0	5354-10-9 6104-10-9	16811-13-0	11018-2-3 10268-2-3	57263-1-3	50751-12-6	48020-8-0	59994-5-9	48976-3-6
C. Elementary Education Account (excluding endowments).	3487-10-3	14124-13-5	14474-13-2	3107-10-6	—	—	—	—	3107-10-6
D. Water-supply and Drainage Account (excluding endowments). Utilised for anti-malaria measures	—	3532-0-0	3532-0-0	—	—	—	—	—	—
E. Town-Planning Fund Account	—	—	—	—	—	—	—	—	—
F. Deposits and Advances Account	—	—	—	—	7134-6-2	9142-5-4	9537-8-5	6739-3-1	6739-3-
G. Endowments Account	234-7-10	44-11-10	101-1-1	178-2-7	—	—	—	—	178-2-7
Grand total ..	2490-7-6	79828-13-4 80578-13-4	91739-3-6	14400-13-8 13650-13-8	88248-10-2	68317-1-10 67567-1-10	83050-7-6	73515-4-6 72765-4-6	59114-6-10

The bal. under the Electric Lie. scheme which was merged in the A. Gen. Ac at the close of 33-34 has been taken to B. Lighting Ac years ac as lighting tax has been levied from 1-4-34. The bal. under the malaria Ac in the ac for 1933-34 has been merged in the A. Gen Ac

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Total, Opening balance ..				85758	2	8			
RECEIPTS—ORDINARY.									
A. GENERAL ACCOUNT.									
I. General taxation and miscellaneous revenue—									
(*a*) Taxation—									
(1) Property tax	210 68	12	2				20500	-	-
(2) Profession tax	4468	4	-				4500	-	-
(3) Tax on servants									
(4) Entertainments tax	116	4	6				120	-	-
(*b*) Miscellaneous revenue—									
(1) Warrant and distraint fees, etc. ..	351	2	-				350	-	-
(2) Interest on arrears of revenue ..									
(3) Lapsed deposits	184	2	2						
(4) Fees, fines and forfeitures	614	7	-				620	-	
(5) Fishery rents	-								
(6) Surplus from Provident Fund ..									
(*c*) Government grants in aid of general resources									
Deduct—Refunds	779	-	-				1000	-	
Total, General taxation and miscellaneous revenue.				26023	15	10	25090	-	-
II. Management—									
1. Sundry receipts	761	12	10				700	-	-
2. Law charges—Costs recovered	13	.	-						
Total, Management ..				774	12	10	700	-	-
III. Communications—									
1. Engineering establishments—									
Government grant									
2. Roads—									
(1) Trunk roads—									
Government grant	2230	-	-				2220	-	
(2) Second-class roads—									
Government grant									
(3) Contribution from Local Government under sub-section 1 (*a*) of section 10 of the Madras Motor Vehicles Taxation Act, 1931	55 61	5	-				5000	-	

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
III. Communications—*cont.*									
Roads—*cont.*									
(4) Tax on carriages and animals ..	1691	11	-				2000	-	-
Deduct—Refunds	12	-	-						
Net—	1679	11	-						
(5) Tax on carts	2286	11	-				3000	-	-
Deduct—Refunds	10	-	-						
Net	2276	11	-						
(6) Fees for numbering carriages and carts.	82	6	-				100	-	
(7) Other receipts .. .. .. Proportionate Bus L. Fees	486	8	-				160	-	-
(8) Endowments and contributions ..									
3. Ferries—									
Ferry rents									
4. Rest-houses—									
(1) Fees and other receipts									
(2) Endowments and contributions ..									
5. Choultries and water sheds—									
(1) Fees and other receipts	131	12	-				140	-	-
(2) Income from securities									
(3) Endowments and contributions ..									
6. Tools, plant and stores—									
(1) Rent of tools and plant									
(2) Sale-proceeds of tools, plant and stores. Refunds of the same current	6	-	-						
7. Lighting (where lighting-tax is not levied)..									
Total, Communications ..				12442	5	-	12620	-	-
IV. Education other than Elementary—									
1. Secondary schools—									
(1) School fees	10082	1	3				10300	-	-
Deduct—Refunds									
Net									
(2) Income from securities									
(3) Other receipts	257	1	-				180	-	-
(4) Government grants	2950	-	-				2950	-	-
(5) Endowments and contributions ..	44	11	10				50	-	-
Total ..				13333	14	1	13480	-	-

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
IV. Education other than Elementary—*cont.*									
2. Special schools—									
(1) School fees									
(2) Income from securities, etc. ..									
(3) Other receipts									
(4) Government grants									
(5) Endowments and contributions ..									
Total ..									
3. Public libraries—									
(1) Endowments and contributions ..									
(2) Government grants									
Total ..									
Total, Education other than Elementary ..				13333	14	1	13480	-	
V. Public Health—									
1. Medical relief—									
(1) Hospitals and dispensaries—									
(*a*) Hospital receipts—									
(i) Sale of medicines									
(ii) Other receipts									
(*b*) Income from securities, etc. ..									
(*c*) Government grants									
(*d*) Endowments and contributions ..									
Total ..									
(2) Medical education—									
Endowments and contributions ..									
Total ..									
Total, Medical relief ..									

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	
RECEIPTS—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
ublic Health—*cont.*									
Preventive Medicine—									
(1) Epidemic and endemic diseases—									
(*a*) Vaccination fees									
(*b*) Government grant for plague ..									
(*c*) Other receipts									
Total ..									
(2) Sanitation—									
(*a*) Public Conservancy—									
(i) Scavenging tax—									
Gross collections	1995	7	3				2050	-	-
Deduct—Collection charges ..	235	-	-						
Net	1760	7	3						
(ii) Sale of rubbish, etc.	94	10	-				90	-	-
other receipts (iii) Sale-proceeds of stock and stores ..	17	-	-						
Sink pit fees	25	-	-				15	-	-
(*b*) Food adulteration—									
(i) Fees for analysis									
(ii) Fines, etc.	30	-	-				30	-	-
(iii) Government grants									
(*c*) Fairs and festivals									
(i) Fees							15	-	-
(ii) Pilgrim tax									
(iii) Endowments and contributions ..									
(iv) Government grants									
Total ..				1927	1	3	2200	-	-
(3) Births and deaths—									
(*a*) Fees for extracts from birth and death registers.	15	4	-				20	.	.
(*b*) Endowments and contributions ..									
(*c*) Fees for use of burial and burning grounds.									
Total ..				15	4	-	20	.	.
(4) Fire protection									
(5) Water-supply and drainage (where water-supply and drainage tax is not levied).									
Total, Preventive medicine ..				1942	5	3	2220	-	-
Total, Public Health ..				1942	5	3	2220	-	-

Heads.	Actuals, 193 -3 .			Total.			Final budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
VI. Remunerative Enterprises—									
1. Markets—	2090	6	8				2090		
(*a*) Market fees		6							
(*b*) Other receipts									
(*c*) ~~Endowments and contributions~~ Beef Stalls ..	72	15	—						
Total ..				21 63	11	8	2090	—	—
2. Cart-stands—									
(*a*) Cart-stand fees	785	-	-				790	-	-
(*b*) Other receipts .. Beef. stands.	627	-	-				800	—	—
(*c*) Endowments and contributions ..									
Total ..				1412	-	-	1590	-	-
3. Slaughter-houses—									
(1) Slaughter-house fees	580	.	.				580	.	
(2) Other receipts							50	.	.
Total ..				580	.	.	630	.	.
4. Sale of tree produce and avenue clippings.	178	.	.	178	.	.	130	.	.
5. Land Development—									
(1) Rent of lands	590	6	.				230	.	.
(2) ~~Produce of lands~~ Surveys & encroachments							600	.	.
(3) Ground rent							320		
(4) Income from licence fees—									
(i) Under Act II of 1888	63	4	—				50	-	-
(ii) Others	4054	10	6				4000	-	-
~~Deduct—Refunds~~ Petroleum L. Fees.		.	.				50	-	-
Net									
Total ..				4708	4	6	5380	-	-
6. Electric Licence Scheme—									
(1) Charges for the supply of energy for municipal purposes									
(2) Charges for the supply of energy to private individuals.									
(3) Interest on investments							2650	.	.
(4) Other receipts									
Total ..							2650	.	

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
VI. Remunerative Enterprises—*cont.*									
7. Other Remunerative enterprises—									
(*a*) Fees and other income									
(*b*) Endowments and contributions ..									
Total ..							2650	.	.
Total, Remunerative enterprises ..				9042	.	2	12340	.	.
VII. Investments realized									
Total, A. General Account ..				63559	5	2	66450	.	.
Deduct—									
Amount transferred to Capital ..									
Contribution from General Account to—									
Ordinary—									
Lighting Account									
Elementary Education Account ..	3210	.	.				3210	.	
Water-supply and Drainage Account ..	3532	.	.				3970	.	
Capital—									
Lighting Account									
Elementary Education Account ..									
Water-supply and Drainage Account ..									
Town-Planning Fund Account ..									
Total, Net General Account ..				56817	5	2	59270	.	.
B. LIGHTING ACCOUNT.	5354	10	9	5354	10	9			
Total, Receipts—Ordinary ..	~~6104~~	~~10~~	~~9~~	~~6104~~	~~10~~	~~9~~	3500	.	.
(For details—vide Subsidiary Account).									
C. ELEMENTARY EDUCATION ACCOUNT.									
Total, Receipts—Ordinary ..	14124	13	5	14124	13	5	14220	.	.
(For details—vide Subsidiary Account).									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT. Malarial Areas.									
Total, Receipts—Ordinary ..	3532	.	.	3532	.	.	3970	.	.
(For details—vide Subsidiary Account).									
E. TOWN-PLANNING FUND ACCOUNT.									
(For details—vide Subsidiary Account).									
Total, Receipts—Ordinary ..									
Grand total, Receipts—Ordinary—									
Accounts A. to E. ..				~~80578~~ 79828	~~13~~ 13	~~4~~ 4	80960	.	.

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—CAPITAL.									
A. General Account.									
I. Management—									
(i) Loans									
(ii) Contributions									
II. Communications—									
1. Trunk roads—									
Government grants									
2. Second-class roads—									
(i) Government grants									
(ii) Loans									
3. Other roads—									
(i) Government grants									
(ii) Loans									
(iii) Contributions									
III. Education other than Elementary—									
(i) Loans									
(ii) Government grants	8370	-	-				10000	-	
(iii) Contributions									
IV. Public Health—									
1. Medical relief—									
(i) Loans									
(ii) Government grants									
(iii) Contributions									
2. Preventive medicine—									
(i) Loans									
(ii) Government grants									
(iii) Contributions									
V. Remunerative Enterprises—									
1. Markets—									
(i) Loans									
(ii) Contributions									
2. Cart-stands—									
(i) Loans									
(ii) Contributions									

Heads.	Actuals, 193 -3.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—CAPITAL—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
V. Remunerative enterprises—*cont.*									
3. Slaughter-houses—									
(i) Loans									
(ii) Contributions									
4. Land Development— Schemes other than those under the Town-Planning Act—									
(i) Loans									
(ii) Government grants									
(iii) Contributions									
(iv) Sale-proceeds of land	53	-	-				60	-	
5. Electric Licence Scheme—									
(i) Loans									
(ii) Investments realized							50000	-	
(iii) Sale-proceeds of plant, stores, etc. ..									
6. Other Remunerative enterprises—									
(i) Loans									
(ii) Government grants									
(iii) Contributions									
(iv) Investments realized									
(v) *Add*—Amount transferred from ordinary.									
Total ..				8423	-	-	60060	-	-
B. LIGHTING ACCOUNT.									
Total, Receipts—Capital ..	~~50001~~ 50751	~~12~~ 12	~~6~~ 6	~~50001~~ 50751	~~12~~ 12	~~6~~ 6			
(For details—vide Subsidiary Account.)									
C. ELEMENTARY EDUCATION ACCOUNT.									
Total, Receipts—Capital ..									
(For details—vide Subsidiary Account.)									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.									
Total, Receipts—Capital ..									
(For details—vide Subsidiary Account.)									
E. TOWN-PLANNING FUND ACCOUNT.									
Total, Receipts—Capital ..									
(For details—vide Subsidiary Account.)									
Total, Receipts—Capital Accounts A. to E. ..				~~58424~~ 59174	~~12~~ 12	~~6~~ 6	60060	-	-

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—CAPITAL—*cont.*									
F. Deposits and Advances Account.									
(1) Deposits—Total Receipts	6555	15	3	6555	15	3	6030	-	-
(2) Advances—Total Receipts .. .. (For details *vide* Subsidiary Account).	2586	6	1	2586	6	1	1530	-	-
Total, Deposits and Advances Account ..	9142	5	4	9142	5	4	7560	-	-
Grand total, Receipts under all Accounts A to F. (Ordinary and Capital) ..				148145	15	2	148580	-	-
Grand total, including Opening balance ..				233904	1	10	234340	-	-
EXPENDITURE—ORDINARY.									
A. General Account.									
I. Management— Commis pay & allowance	1433	2	-				1435	-	
1. General Establishment— Salaries and allowances	2929	5	-				3920		
Contribution to Provident Fund ..									
2. Collection Establishment— Salaries and Allowances	3070	10	.				2290	.	
Gross amount									
Deduct—amount taken as abatement of receipts under the several heads of taxation.	874	.	.				490	.	
Net	2196	10	.				1800	.	
Contribution to Provident Fund ..									
3. Contingencies— Postage	183	1	-				200	.	
Stationery & Forms	1123	2	-				1500	.	
Printing	449	8	-				500	.	
Entertainments tax	4	8	.				10	.	
Other items	230	15	7				400	.	
4. Travelling Allowance of Establishment.	67	10	.				70	.	
5. Travelling allowance of— (*a*) Chairman	278	7	-				270	.	
(*b*) Vice-Chairman									
(*c*) Members									
6. Repairs to buildings	429	.	.				500	.	
7. Law charges—Costs paid	140	15	9				150	.	
8. Interest on and repayment of debt Election →	149	.	.				150	.	
Total, Management ..				9606	4	4	10900	-	

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
II. Communications—									
. Engineering Establishment—									
(i) Engineers or Assistant Engineers—									
Salaries and allowances ..									
Contribution to Provident Fund ..									
Travelling allowances									
(ii) Others— Overseer 1 peon									
Salaries and allowances	1034	.	.				1050	.	.
Contribution to Provident Fund ..									
Travelling allowances	47	6	-				50	.	.
2. Contingencies—									
Postage									
tationery									
Printing									
Other items	10	13	.				20	.	.
Total ..				1092	3	.	1120	.	.
Roads—									
(1) Trunk Roads—									
(*a*) Maintenance	2263	5	.				2350	.	.
(*b*) Interest on and repayment of debt									
(2) Second-class roads—									
(*a*) Maintenance	946	10	-				900	.	.
(*b*) Interest on and repayment of debt.									
(3) Other roads—									
(*a*) Maintenance	4040	15	-				4050	.	.
(*b*) Charge for numbering carriages and carts.	60	10	-				130	.	.
(*c*) Interest on and repayment of debt.									
Total ..				7305	8		7430	.	.
Total, Roads ..				7305	8	-	7430	.	.
(4) Repairs to departmental buildings ..	3	4							
(5) Rest-houses									
(6) Choultries and water-sheds Staff ..	144	.	.				150	.	.
(7) Tools, plant and stores									
(8) Lighting— Staff.	1083	8	-				1090	.	.
Lighting charges (where lighting tax is not levied) Contingencies.	1171	8	-				1200	.	.
(9) Interest on and repayment of debt for purposes other than roads and lighting (where lighting tax is levied) ..									
Total, Communications ..				10799	15	-	10990	.	.

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
III. Education other than Elementary—									
1. Secondary Schools—									
(i) Staff—									
Salaries and allowances—									
Masters	16089	8	8				15200	-	
Clerks and servants	840	.	.				850	.	.
Contribution to Provident Fund ..									
Travelling allowance	23	10	.				30	.	
(ii) ~~Stipends of teachers sent for training~~ Pension ..	9	5	1				10	.	
(iii) Contingencies Stats. printing stamps etc.	115	3	.				60		
(iv) Equipment—									
Furniture and apparatus	265	6	-				300	.	
Library books and maps	570	10	.				600	.	
Other items	249	15	.				200	.	
(v) Repairs to buildings	140	.	.				150	.	
(vi) ~~Prizes and Scholarships~~ Endowments .	101	1	1				130	.	
(vii) Contributions to other local bodies ..									
(viii) ~~Contributions to private individuals~~ Hot + cold weather Charges. ..	14	1	.				20	.	.
(ix) Interest on and repayment of debt ..	1730	.	.				1730	.	.
Total ..				20148	11	10	19280	.	.
2. Special Schools—									
(i) Staff—									
Salaries and allowances									
Masters									
Clerks and Servants									
Contributions to Provident Fund.									
(2) Contingencies									
(3) Equipment—									
Furniture and apparatus ..									
Library books and maps ..									
Other items									

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	
EXPENDITURE—ORDINARY—*cont.*									
A. General Account—*cont.*									
III. Education other than Elementary—*cont.*									
2. Special Schools—*cont.*									
(4) Prizes and scholarships									
(5) Repairs to buildings									
(6) Contribution to other local bodies ..									
(7) Interest on and repayment of debt ..									
Total ..									
3. Public libraries, etc.	398	9	.				400	.	.
Total, education other than Elementary ..				20547	4	10	19680	.	.
IV. Public Health—									
Medical relief—									
(1) Hospitals and Dispensaries—									
(i) Staff—									
(*a*) Medical Officers—									
Civil Assistant Surgeons—									
Salaries and allowances ..									
Contribution on account of leave allowances and pension.									
Civil Apothecaries and Sub-Assistant Surgeons—									
Salaries and allowances ..									
(*b*) Medical practitioners ..									
(*c*) Nurses and Midwives—									
Salaries and allowances ..									
Rewards to midwives ..									
(*d*) Clerks and servants ..									
(*e*) Contribution to Provident Fund									
(*f*) Travelling allowance ..									
(ii) Contingencies—									
Diet of patients									
Clothing and bedding.. ..									
Medicines									

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
IV. Public Health—*cont.*									
1. Medical Relief—*cont.*									
(1) Hospitals and Dispensaries—*cont.*									
(ii) Contingencies—*cont.*									
Books, Periodicals, and Maps ..									
Other items									
(iii) Repairs and buildings									
(iv) Contributions—									
(*a*) To other local bodies ..									
(*b*) To private institutions ..									
(v) Interest on and repayment of debt									
Total ..									
(2) Medical education—									
Stipends and travelling allowance of pupils.									
Total ..									
Total, Medical relief ..									
2. Preventive Medicine—									
(1) Municipal Health Staff—									
(i) Pay—									
Salaries and allowances ..	249	8	-				750	-	
Contribution for pension and leave allowance.									
Contribution to Provident Fund.									
Travelling allowance	78	8	-				240	-	
(ii) Clerks and servants							510	-	
Salaries and allowances ..	302	6	6						
Contribution to Provident Fund.									
(iii) Propaganda	174	8	-				180	-	
(iv) Contingencies	164	5	9				250	-	
Total ..				969	4	3	1930	-	

2/3 to malaria and 1/3 to P. H.

2/5 to malaria and 3/5 to P. H.

M. 1040-0-
P. H. 890-0-

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
IV. Public Health—*cont.*									
2. Preventive Medicine—*cont.*									
(2) Epidemic and Endemic Diseases—									
(i) Smallpox—									
(*a*) Staff— Vaccinator	419	.	.				420	.	
Salaries and allowances ..									
Contribution to Provident Fund.									
Rewards to vaccinators ..									
Travelling allowance ..	48	.	.				50	.	
(*b*) Contingencies and equipment.	62	5	.		.		40	.	
(*c*) Contributions									
Total ..				529	5		510	.	
(ii) Plague—									
(*a*) Staff—									
Salaries and allowances ..									
~~Contribution to Provident Fund.~~ Plague Conservancy Staff.	4	6	-						
Travelling allowance ..									
(*b*) Contingencies and equipment.	8	2	9				40	.	
(*c*) Rat-destruction—									
Salaries and allowances ..	738	10	.				1200	.	
Travelling allowances ..									
Traps and poison	731	14	.				750	.	.
Rewards for rat-destruction ..									
Miscellaneous	3	11	.				20	.	.
Total ..				1486	11	9	2010	.	.
(iii) Cholera—									
(*a*) Staff—									
Salaries and allowances—									
Medical Officers									
Other staff									

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P,
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
IV. Public Health—*cont.*									
2. Preventive Medicine—*cont.*									
(2) Epidemic and Endemic Diseases—*cont.*									
(iii) Cholera—*cont.*									
Contribution for pension ..									
Travelling allowance ..									
(*b*) Contingencies and equipment.									
Total ..									
(iv) Malaria—									
(*a*) Staff									
(*b*) Contingencies and equipment.									
Total ..									
(v) Other diseases—									
(*a*) Staff—									
Salaries and allowances—									
Medical Officers									
Other staff									
Contribution for pension ..									
Travelling allowance ..									
(*b*) Contingencies and equipment.									
(*c*) Charges for destruction of dogs.	13	3	-						
Total ..				13	3	-			
Total, Epidemic and Endemic Diseases.				2029	3	9	2520	.	
(3) Sanitation— Lorry	260	4	-				780	.	
(i) Public Conservancy— Contingencies	300	14	-				1000	.	
(*a*) Staff— Malaria							1780	.	
(i) Sanitary Inspectors— P. H.	-						190	-	
Salaries and allowances ..	226	14	-				590	.	
Contribution to Provident Fund									
Travelling allowances ..	48	.	.						
(ii) Others—									
Salaries and allowances ..	7851	8	.				7500	.	
Contribution to Provident Fund.									

9/3 to malaria
4/3 to P. H.

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
'ENDITURE—ORDINARY—*cont.*									
A. General Account—*cont.*									
ic Health—*cont.*									
ventive Medicine—*cont.*									
) Sanitation—*cont.*									
(ii) Others—*cont.*									
Travelling allowances ...	48	.	.				50	.	.
(*b*) Contingencies	331	3	3				350	.	.
Total ..				9066	11	3	8490	.	.
(ii) Private Scavenging—									
(*a*) Staff—									
Salaries and allowances	1522	15	-				1500	.	.
Contribution to Provident Fund.									
Travelling allowances									
(*b*) Contingencies									
Total ..				1522	15	.	1500	.	.
(iii) Food adulteration—									
(*a*) Staff—									
Salaries and allowances. Contribution to Govt. Analyst	300	.	.				300	.	.
Contribution to Provident Fund ..									
Travelling allowances									
(*b*) Contingencies	20	12	5				30	.	.
Total ..				320	12	5	330	.	.
(iv) Fairs and Festivals—									
(*a*) Staff—									
Salaries and allowances—									
Medical Officers									
Clerks and Servants									
Contribution for pension ..									
Travelling allowances ..									
(*b*) Contingencies									
Hamps (*c*) Special sanitary arrangements ..							50	.	.
(*d*) Contributions to other local bodies, etc.									
Total ..							50	.	.
Total, Sanitation ..				10910	6	8	10370	.	.

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
IV. Public Health—*cont.*									
2. Preventive Medicine—*cont.*									
(4) Births and deaths—									
(i) Registration charges—									
(*a*) Staff	300	.	.				300	.	
(*b*) Contingencies .. T. A ..	44	.	.				50	.	
(ii) Maternity and Child welfare—									
(*a*) Staff	410	.	.				390	.	
(*b*) Contingencies .. .. T.A.	13	13	-				30	.	
(*c*) Contributions	32	.	.				20	.	
(iii) Maintenance of burial and burning grounds—									
(*a*) Staff									
(*b*) Contingencies	46	3	6				60	.	
Total ..				846	.	6	850	.	.
(5) Departmental buildings—									
(i) Repairs to ~~buildings~~ Rabrics	17	10	.				10	.	
(ii) Interest on and repayment of debt.				..					
Total ..				17	10	.	10	.	.
(6) Fire protection—									
(*a*) Staff									
(*b*) Contingencies									
Total ..									
(7) Water-supply and drainage—									
Repairs to tanks, wells, drains, etc., (where special water-supply and drainage tax is not levied)—	76	11	.				10	.	
(*a*) Staff									
(*b*) Contingencies and equipment.									
Total ..				76	11	-	10	.	
Total, Preventive Medicine ..				14849	4	2	14 650	.	
Total, Public Health ..				14849	4	2			

14770/

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. General Account—*cont.*									
V. Remunerative Enterprises Account—									
1. Markets—									
(1) Staff—									
Pay and allowances									
Contribution to Provident Fund ..									
(2) Contingencies	41	10	.						
(3) Repairs to Buildings.. ..							50	.	.
(4) Interest on and repayment of debt ..									
Total ..				41	10	.	50	.	.
2. Cart-stands—									
(1) Staff—									
Pay and allowances									
Contribution to Provident Fund ..									
(2) Contingencies	28	5	.				30	.	.
(3) Repairs to buildings									
(4) Interest on and repayment of debt ..									
Total ..				28	5	.	30	.	.
3. Slaughter-houses—									
(1) Staff—									
Pay and allowances	321	.	.				320	.	
Contribution to Provident Fund ..									
(2) Contingencies							20	.	
(3) Repairs to buildings									
(4) Interest on and repayment of debt Equipment	20	2	-						
Total ..				341	2	-	340		
4. Tree-planting—									
(1) Staff—									
Salaries and Allowances									
Contribution to Provident Fund ..									
Travelling allowance									
(2) Contingencies and equipment ..									
Total ..									
5. Land Development—									
(1) Staff (Town surveyor, etc.)	555	15	.				590	.	.
(2) Contingencies including survey charges Town planning	108	15	.				120	~	
(3) Interest on and repayment of debt .. Conveyance allow	41	4	.				50	~	
Total ..				706	12	.	760	.	
Total, Land development ..							760	.	

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
V. Remunerative Enterprises Account—*cont.*									
6. Electric Licence Scheme—									
(1) Staff									
(2) Contingencies									
(3) Repairs to buildings									
(4) Interest on and repayment of debt ..									
(5) Investments									
Total ..									
7. Other Remunerative enterprises—									
(1) Staff—									
Salaries and allowances									
Contribution to Provident Fund ..									
(2) Contingencies and equipment ..									
(3) Repairs to buildings									
Total ..									
Total, Remunerative enterprises ..				1117	13	-	1180		
VI. Investments made									
Grand total, General Account ..				56920	9	4	57400		
B. LIGHTING ACCOUNT.	16811	13	-				16810		
Total, Expenditure—Ordinary ..									
(For details—vide Subsidiary Account.)									
C. ELEMENTARY EDUCATION ACCOUNT.							13950		
Total, Expenditure—Ordinary ..	14474	13	2						
(For details—vide Subsidiary Account.)									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT. Malarial account Total, Expenditure—Ordinary .	3532	.	.				3970		
(For details—vide Sudsidiary Account.)									
E. TOWN-PLANNING FUND ACCOUNT.									
Total, Expenditure—Ordinary ..									
(For details—vide Subsidiary Account.)									
Grand total, Expenditure—Ordinary under Accounts A. to E. ..				91739	3	6	92110		

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—CAPITAL.									
A. General Account.									
I. Management									
II. Communications—									
(1) Trunk roads									
(2) Second-class roads									
(3) Others	386	13	1						
III. Education other than elementary ..	21547	3	.				21000	.	
IV. Public Health— Purchase of Lorry for rubbish & road watering	3285	.	.				3350	.	.
(1) Medical relief									
(2) Preventive medicine Rabies	273	7	.				300	.	
V. Remunerative Enterprises—									
(1) Markets									
(2) Cart-stands									
(3) Slaughter-houses									
(4) Avenues									
(5) Land development (Acquisition)							500	.	.
(6) Schemes other than those under the Town-Planning Act—									
(i) Lands and buildings									
(ii) Purchase of machinery									
(iii) Equipment									
(iv) Investment									
(v) Other charges									
(7) Electric Licence Schemes—									
(i) Lands and buildings							5400	.	.
(ii) Purchase of machinery							40200	.	.
(iii) Equipment & Contingencies							1000	.	.
(iv) ~~Investment~~ Staff							2100	.	.
(v) Other charges									
(8) Other remunerative enterprises ..									
(9) Investments									
Total ..	.			25492	7	1	73850	.	.

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—CAPITAL—*cont.*									
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED).									
Total, Expenditure—Capital ..	48020	8	.						
(For details—vide Subsidiary Account.)									
C. ELEMENTARY EDUCATION ACCOUNT.									
Total, Expenditure—Capital ..									
(For details—vide Subsidiary Account.)									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.									
Total, Expenditure—Capital ..									
(For details—vide Subsidiary Account.)									
E. TOWN-PLANNING FUND ACCOUNT.									
Total, Expenditure—Capital ..									
(For details—vide Subsidiary Account.)									
Grand total, Expenditure—Capital under Accounts A to E. ..				73512	15	1	73850	.	
F. DEPOSITS AND ADVANCES ACCOUNT.									
1. Deposits—Total Expenditure	5927	11	1				4530	.	
2. Advances—Total Expenditure	3609	13	4				3550	.	
(For details—vide Subsidiary Account.)									
Total, Deposits and Advances ..	9537	8	5	9537	8	5	8080	.	
Grand total, expenditure under all accounts A. to F. (Ordinary and Capital.)				174789	11	.	174040	.	
Total, Closing balance ..				59114	6	10	60300	.	
Grand total, including Closing balance ..				233904	1	10	234340	.	
SUBSIDIARY ACCOUNTS.									
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED.)									
Receipts—Ordinary.									
Opening balance ..				57702	1	3			
1. Lighting tax—									
Gross collections	3916	8	9				3750	.	
Deduct collection charges	460	.	.				250		
Net	3456	8	9				3500		
2. Charges for supply of energy to private individuals.									
3. ~~Other receipts~~ Interest on investment	1898	2	6						
4. Contribution from General Account ..									
5. *Deduct*—Amount transferred to Capital ..									
Total ..				5354	10	9	3500	.	

Heads.	Actuals, 193 -3			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED)—*cont.*									
Receipts—Capital.									
1. Loans									
2. Investments realized	50750	.	.						
3. Contributions Other receipts ..	1	12	6						
4. Contribution from General Account—Ordinary.									
5. Investments realized									
Add—Amount transferred from Ordinary ..									
Total ..				50751	12	6			
Total, Receipts—Ordinary and Capital ..				56106	7	3	3500	.	.
Grand total, including Opening balance ..				113808	8	6			
Expenditure—Ordinary:									
Staff—									
Salaries and allowances									
Contribution to Provident Fund ..									
2. Contingencies									
3. Repairs to buildings, plant, etc.									
4. Interest on and repayment of debt ..	16811	13	.				16810	.	.
5. Investments									
Total ..				16811	13		16810	.	.
Expenditure—Capital.									
1. Lands and buildings	5950	15	3						
2. Purchase of machinery	39375	1	.						
3. Equipment	105	.	.						
4. Investments									
5. Other charges	2589	7	9						
Total ..				48020	8	.			
Total, Expenditure—Ordinary and Capital ..				64832	5	.	16810		
Closing balance ..				48976	3	6			
Grand total, including Closing balance ..				113808	8	6			

Vide un electri licens scheme on p. 2 ante

Heads.	Actuals, 193 -3			Total.			Final budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
C. ELEMENTARY EDUCATION ACCOUNT.									
Receipts—Ordinary.									
Opening balance ..				3457	10	3			
1. Education tax	3734	4	5				3680		
2. Fines and penalties under the Elementary Education Act.									
3. Income from investments, etc.									
4. School fees									
5. Endowments									
6. Contributions									
7. Other receipts	40	14	-						
8. Government grant—									
(i) Under section 37 of the Elementary Education Act.	3423	11	-				3900		
(ii) Under proviso to section 37 of the Elementary Education Act.	3892						3430		
9. Contribution from the General Account—									
(*a*) For payment of temporary allowance of Rs. 4.									
(*b*) For other purposes	3210						3210		
10. Investments realized									
11. Advances recovered									
Deduct—Refunds ..	176								
Deduct—Amount transferred to Capital ..									
Total ..				14124	13	5	14220		
Receipts—Capital.									
1. Government grants									
2. Endowments and contributions									
3. Loans									
4. Contributions from General Account—Ordinary.									
5. Investments realized									
Add—Amount transferred from Ordinary ..									
Total ..									
Total, Receipts—Ordinary and Capital ..				14124	13	5	14220		
Grand total, including Opening balance ..				17582	7	8			

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
C. ELEMENTARY EDUCATION ACCOUNT—*cont.*									
Expenditure—Ordinary.									
Staff— Supdt.	455	14	.				460	.	
Salaries and allowances— T. A.	43	2	-				50	.	.
Masters	10645	9	-				10680	.	.
Clerks and servants	209	.	.				210	.	.
Education tax collection charges (1933-34 / 34-35)	304	.	.				240		
Contribution to Provident fund ..	338	.							
Travelling Allowance	828	3	2				840	.	.
Pensionary Contribution	13	14	-				20	.	.
~~Stipend of teachers~~ sent for training ..	42	12	-				50	.	.
2. Contingencies and equipment— Fixed	167	-	.						
Contingencies—									
House rent	842	6	.				840	.	.
Other items	101	4	.				60	.	.
Equipment—									
Furniture and apparatus	8	10	.				10	.	.
Library books and maps	30	1	.				50	.	.
Other items	31	1	.						
3. Prizes and scholarships									
4. Repairs to buildings	414	1	.				420	.	.
5. Interest on and repayment of debt. ..									
6. Investments made									
7 Advances recoverable									
Total, Elementary Education ..				14474	13	2	13930	.	
Expenditure—Capital.									
1. Lands and buildings									
2. Equipment—									
(1) Furniture and apparatus									
(2) Library books and maps									
(3) Investments made									
(4) Other items									
Total ..									
Total, Expenditure—Ordinary and Capital ..				14474	13	2	13930	.	.
Closing balance ..				3107	10	6			
Grand total, including Closing balance ..				17582	7	8			

Heads.	Actuals, 193 –3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.									
Receipts—Ordinary.									
Opening balance ..									
1. Water-supply—									
(1) Water-tax—									
Gross collections									
Deduct—Collection charges ..									
Net									
(2) Collection for excess water									
(3) Fines, penalties, etc.									
(4) Government grants									
(5) *Deduct*—Refunds									
Total ..									
2. Meters—									
(1) Meter rents									
(2) Fines, fees, etc.									
(3) *Deduct*—Refunds									
Total ..									
3. Drainage—									
(1) Drainage tax—									
Gross collection									
Deduct—Collection charges ..									
Net									
(2) Miscellaneous receipts (sewage farms).									
(3) Government grants									
(4) *Deduct*—Refunds									
Total ..									
4. Contributions from General Account ..	3532						3970		
Deduct—Amount transferred to Capital									
Total, Water-supply and Drainage ..				3532					
Receipts—Capital.									
1. Water-supply—									
(1) Grants from Government									
(2) Investments realized									
(3) Contributions									
(4) Loans									

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT —*cont.*									
Receipts—Capital—cont.									
2. Meters—									
(1) Loans									
(2) Contributions									
3. Drainage—									
(1) Loans									
(2) Investments realized									
(3) Contributions									
(4) Grants from Government									
4. Contributions from General Account—Ordinary.									
5. *Add*—Amount transferred from Ordinary ..									
Total ..									
Total, Receipts—Ordinary and Capital ..				3532	.	.			
Grand total, including Opening balance ..				3532	.	.			
Expenditure—Ordinary.									
1. Water-supply—									
Savings utilised for Antimalarial works									
(1) Maintenance—									
Sanitary Inspector							660	.	
(a) Staff—									
Salaries and allowances malarial							1030	.	
& drain Coolies									
Contributions to Provident fund.							1040	.	
towards pay of H. H. O & staff	2820	14	6						
Travelling allowances							50	.	
Staff									
(b) Contingencies	711	1	6						
(c) Repairs to works									
(d) Repairs to buildings									
(2) Payment—									
(a) ~~For water~~ Debit towards							1190	.	
(b) For steam boiler inspection lorry ..									
(3) Interest on and repayment of debt ..									
(4) Investments									
Total ..				3532	.	.	3970	.	

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT —*cont.*									
Expenditure—Ordinary—cont.									
2. Meters—									
(1) Meter staff—									
Salaries and allowances									
Contributions to Provident fund ..									
Travelling allowances									
(2) Contingencies									
(3) Repairs to meters									
(4) Interest on and repayment of debt ..									
Total ..									
3. Drainage—									
(1) Staff—									
Salaries and allowances									
Contributions to Provident fund ..									
(2) Contingencies									
(3) Repairs to drains									
(4) Repairs to buildings									
(5) Interest on and repayment of debt ..									
(6) Investments									
Total ..									
Total, Water-supply and Drainage ..				3532	.	.	3970	.	
Expenditure—Capital.									
1. Water-supply—									
(1) Lands and buildings..									
(2) Purchase of machinery									
(3) Equipment									
(4) Investments									
2. Meters—									
Purchase of meters									

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT —*cont.*									
Expenditure—Capital—cont.									
Drainage—									
(1) Purchase of machinery									
(2) Equipment									
(3) Lands and buildings									
(4) Construction of drains									
(5) Investments									
Total ..									
Total, Expenditure—Ordinary and Capital ..				3532	.	.	3970	-	
Closing balance ..									
Grand total, including Closing balance ..				3532	.	-			
E. TOWN-PLANNING FUND ACCOUNT									
Receipts—Ordinary.									
Opening balance ..									
1. Rent of lands									
2. Produce of lands									
3. Betterment contributions									
4. Licence fees									
5. Interest on investments									
6. Law charges recovered									
7. Sundry receipts									
Total ..									

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
E. TOWN-PLANNING FUND ACCOUNT—*cont.*									
Receipts—Capital.									
1. Government grants									
2. Contributions									
3. Sale-proceeds of land, buildings and equipment, etc.									
4. Loans									
5. Investments realized									
6. Contribution from General Account—Ordinary.									
7. Contribution from Elementary Education Account.									
8. Contribution from Water-supply and Drainage Account.									
9. Contribution from Lighting Account ..									
10. Advances recovered									
11. Expenses of enforcement under section 19 (3) recovered									
12. Contribution from surplus in ordinary section									
Total ..									
Total, Receipts—Ordinary and Capital ..									
Grand total, receipts, including Opening balance. (excluding item 12).									
Expenditure—Ordinary.									
Staff—									
1. Salaries									
2. Allowances and pensionary contribution ..									
3. Survey charges									
4. Contingencies and Equipment renewals ..									
5. Law Charges									
6. Interest on loans									
7. Stationery, printing and notification expenses, cost of preparation of maps, etc.									
Total ..									
Expenditure—Capital.									
1. Acquisition of lands, buildings, etc. ..									
2. Works of improvement									
3. Repayment of loans									
4. Investments									
5. Compensation for injurious affections ..									
6. Advances recoverable									
7. Miscellaneous									
8. Expenses of enforcement under section 19 (3).									
Total ..									
Total, Expenditure—Ordinary and Capital ..									
Closing balance ..									
Grand total, including Closing balance ..									

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
F. DEPOSITS AND ADVANCES ACCOUNT.									
Receipts.									
Opening balance ..				7134	6	2			
1. Deposits—									
(*a*) Recoveries of service payments Gauges	33	.	.				30	.	.
(*b*) Deposits of sinking funds									
(*c*) Provident fund (excluding investment deposits)	1311	7	8				1000	.	.
(*d*) Depreciation fund									
(*e*) Cash deposits	5211	7	7				5000	.	.
(*f*) Suspense account									
Total ..				6555	15	3	6030	.	.
2. Advances—									
(i) Advances recovered	2556	6	1				1500	.	.
(ii) Refunds of permanent advances ..	30	.	.				30	.	.
(iii) Engineer's stock									
Total ..				2586	6	1	1530	.	.
Total, Deposits and Advances ..				9142	5	4	7560	.	.
Grand total, including Opening balance ..				16276	11	6			
Expenditure.									
1. Deposits—									
(*a*) Recoveries of service payments Gauges	66	.	.				30	.	.
(*b*) Deposits of sinking funds							1500	.	.
(*c*) Provident fund (excluding investment deposits).	2812	13	1						
(*d*) Depreciation fund							3000	.	.
(*e*) Cash deposits	3048	14	.						
(*f*) Suspense account									
2. Advances—									
(i) Advances recoverable	3559	13	4				3500	.	.
(ii) Permanent advances	50	.	.				50	.	.
Total ..				9537	8	5	8080	.	.
Total, Deposits and Advances ..				9537	8	5	8080	.	.
Closing balance ..				6739	3	1			
Grand total, including Closing balance ..				16276	11	6			

ENDOWMENTS ACCOUNT.

Particulars of endowments. (1)	Opening balance. (2)	Receipts. (3)	Expenditure. (4)	Closing balance. (5)	Remarks. (6)
Mr. A. S. Bhima Rao's Endt.	Rs. 17-3-1	3-7-10	15-1-3	5-9-8	
Coronation Fund	28-6-0	5-8-0	25-2-4	8-11-8	
Lord Hardinge's Birth day Fund	16-8-0	2-12-0	15-2-0	4-2-0	
Bellary Industrial Exhibition Fund.	163-8-0	33-0-0	36-13-6	159-10-6	
School day Fund	8-14-9	—	8-14-0	0-0-9	
H. R Bardswell's Fund	.	.	.	.	The principal as well as interest invested in the post office Savings Bank
Total ..					

Special Government Grants Account for Capital Works and other special purposes.

Heads. (1)	Unspent balance of grant at the beginning of the year. (2)	Receipts during the year. (3)	Total column (2) *plus* column (3). (4)	Expenditure during the year. (5)	Balance of grant at the end of the year. (6)
	RS.	RS.	RS.	RS.	RS.
Communications					
II. Education—					
(i) Elementary					
(ii) Education other than elementary ..		8370/-	8370/-	7333-10-0	1036-6-0
III. Public Health—					
(i) Medical relief					
(ii) Water-supply and drainage ..					
(iii) Other purposes					
Other special purposes (to be specified) ..					
Total ..		8370	8370	7333-10-0	1036-6-

Loans Account.

Heads. (1)	Item of work for which loan was sanctioned. (2)	Number and date of the Government order sanctioning the loan. (3)	Unspent balance of loan at the beginning of the year. (4)	Receipts during the year. (5)	Total, column (4) *plus* column (5). (6)	Expenditure during the year. (7)	Balance of loan at the end of the year. (8)
			RS.	RS.	RS.	RS.	RS.
I. Management ..							
II. Communications ..							
III. Education—							
(i) Elementary ..							
(ii) Education other than elementary.	Construction of the municipal High School Building	G.O. No 863 L&M Dt 14.3.31	3925-1-0		3925-1-0	3925-1-0	Nil
IV. Public Health—							
(i) Medical relief ..							
(ii) Water-supply and drainage.							
(iii) Other purposes ..							
V. Remunerative enterprises—							
(1) Railways ..							
(2) Motor-bus service.							
(3) Markets, cart-stands and slaughter-houses.							
(4) Tree-planting ..							
(5) Land development.							
(6) Other remunerative enterprises.	Electric license scheme	G.O. No 3928 L&M Dt 4.10.32	1072 63-1-3	—	1072 63-1-3	648 32-5-0	424 30-12-3
Total ...							

LOANS STATEMENT.

Heads.	Total loan taken.	Year in which taken.	Order granting the loan.	Terms of repayment and the annual instalments.	Amount of loan outstanding at the beginning of the year.	Amount repaid during the year.		Balance of loan outstanding at the close of the year.
						For interest.	For capital.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Management								
Communications ..								
III. Education—								
(i) Elementary ..								
(ii) Education other than elementary.	Rs 24,800	1930-31	G.O.No.no 863 L&M dt 14-3-31	Forty half-yearly instalments	Rs 22,255-11-0 wit. fresh loan taken in March 34 consolidating 568-11-0 = Balance due 22,187-0-0.	Rs 1045-13-0	Rs 684-2-10	Rs 21,502-13-0.
IV. Public Health—								
(i) Medical relief ..								
(ii) Water-supply and drainage ..								
(iii) Other purposes ..								
Remunerative enterprises–								
(1) Motor-bus service..								
(2) Markets, cart-stands and slaughter-houses. ..								
(3) Tree-planting ..								
(4) Land development.								
(5) Other remunerative enterprises ..								
Electric license scheme.	Rs 1,10,000	1932-33 & 1933-34	G.O.No 3928 L&M dt 4-10-32	Simple interest up to 11-3-34 @ 6½% on the loan to be repaid in 20 annual equated instalments of Rs 9205/- each, inclusive of interest @ 5½% per annum, the first instalment being payable on 12-3-35 G.O.No.no 5218 L&M dt 4-12-34	1,10,000.	Simple interest till 11-3-34, Rs 7606-13-0 Instant from 12-3-34 to 11-3-35 @ 6½% on Rs 1,10,000 Rs 6850-8-10	Rs 2,354-7-2	Rs 1,07,645-4-10
Total ..								

Investment Account.

Head of account and the fund to which the investment appertains. (1)	Particulars of investments (whether in Government Securities, Savings Bank, etc.). (2)	Opening balance.	Investments during the year.		Total investments including opening balance.	Investments realized during the year.		Closing balance.
		Face value. (3)	Actual amount. (4)	Face value. (5)	Face value. (6)	Face value. (7)	Actual amount realized. (8)	Face value. (9)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Endowments. Mr. A. S. Bhima Rao Endowment	Govt. Promissory note	100			100			100
Lord Hardinge Birthday Fund	Cooperative Bank fixed deposit	50			50			50
Bellary Industrial Exhibition Fund	do.	600			600			600
Coronation Fund	do	100			100			100
H. R. Bardswell Prize	Post office Savings Bank Pass Book	54/10/2			54/10/2			54/10/2
Games Fund	Cooperative Bank Fixed Deposit	600			600			600
Provident Fund	do.	19,579		275	19,304	275		19579
do	Postal Cash Certificate	3,000			3,000			3000
Electric Loan	Imperial Bank of India Fixed Deposit	50750			50750	50750		

Number.	Items.	Demand. Arrears. RS.	A.	P.	Demand. Current. RS.	A.	P.	Demand. Total. RS.	A.	P.	Collection. Arrears. RS.	A.	P.	Collection. Current. RS.	A.	P.	Collection. Total. RS.	A.	P.
	Tax Resources.																		
1	Property tax. (a) General ..	6161	11	11	17,648	9	1	23810	5	-	5456	3	11	15,612	8	3	21,068	12	2
	(b) Water and drainage.																		
	(c) Lighting ..	-	-	-	4,424	4	9	4424	4	9	-	-	-	3916	8	9	3916	8	9
	(d) Railway ..																		
	(e) Education.	759	12	9	2,192	6	3	2,952	3	-	673	10	10	1942	8	7	2616	3	5
	(f) Scavenging.	593	11	2	1,663	8	2	2257	3	4	526	12	7	1,468	10	8	1,995	7	3
2	Profession tax. (a) General ..	1603	8	2	4,237	-	-	5,840	8	0	1029	8	-	3,438	12	-	4,468	4	-
	(b) Education.	401	12	-	1,059	4	-	1,461	-	-	258	6	-	859	11	-	1,118	1	-
3	Tax on carriages and animals.	1882	3	-	2,023	7	-	3905	10	-	590	12	-	1,088	15	-	1,679	11	-
4	Tax on carts	1686	8	-	2,934	-	-	4620	8	-	454	11	-	1,822	-	-	2,276	11	-
5	Tax on servants ..																		
6	Pilgrim tax																		
7	Entertainments tax ..	-	-	-	116	4	6	116	4	6	-	-	-	116	4	6	116	4	6
	Total ..	13089	2	10	36,298	11	9	49,387	14	7	8990	0	4	30,265	14	9	39255	15	1
	Non-tax Resources.																		
8	~~Ferry rents~~ Bus Board fee	817	-	-	622	-	-	1439	-	-	341	-	-	286	-	-	627	-	-
9	Cost of Bills Charge for excess water.	463	-	-	-	-	-	463	-	-	53	-	-	-	-	-	53	-	-
10	Sale proceed of distrained ~~Meter rents.~~ property.	27	4	-	-	-	-	27	4	-	27	4	-	-	-	-	27	4	-
11	Sale of rubbish ..	142	-	-	-	-	-	142	-	-	70	10	-	-	-	-	70	10	-
12	Licence fees	670	4	-	3615	11	6	4285	15	6	634	8	-	3437	2	6	4071	10	6
13	P.R. Act II of 1888. ~~Sale of medicines~~ ..	-	-	-	63	4	-	63	4	-	-	-	-	63	4	-	63	4	-
14	Avenue Produce ~~Sewage farm rents~~ ..	3	4	-	177	12	-	181	-	-	-	4	-	177	12	-	178	-	-
15	Beef stall ~~Fees for fairs~~ ..	225	10	-	42	-	-	267	10	-	66	12	-	6	3	-	72	15	-
16	Market fees	234	8	-	2090	-	-	2324	8	-	-	-	-	2090	-	-	2090	-	-
		12	8	5	-	6	8	12	15	1	-	6	-	-	6	8	-	12	8
17	Cart-stand fees ...	-	-	-	785	-	-	785	-	-	-	-	-	785	-	-	785	-	-
18	Slaughter-house fees ..	167	8	-	580	-	-	747	8	-	-	-	-	580	-	-	580	-	-
		6	1	8				6	1	8	-	-	-	-	-	-	-	-	-
19	Wowana ~~Fishery rents~~ fee. ..	64	-	-	98	12	-	162	12	-	46	2	-	73	8	-	119	10	-
20	~~Warrant and~~ distraint fees	75	4	7	246	-	-	321	4	7	29	4	-	202	4	-	231	8	-
	Total ..	2908	4	8	8320	14	2	11229	2	10	1269	2	0	7701	8	2	8970	10	2
	Grand Total ..	15997	7	6	44,619	9	11	60617	1	5	10259	2	4	37967	6	11	48226	9	3

Balance Statement.

Remissions.						Amounts written off as irrecoverable.						Total, Remissions amounts written off as irrecoverable.			Balance.									Remarks.
Arrears.			Current.			Arrears.			Current.						Arrears.			Current.			Total.			
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
16	2	3	9	12	4	49	14	4	7	15	2	83	12	1	639	7	5	2018	5	4	2657	12	9	
-	-	-	2	7	-	-	-	-	1	15	10	4	6	10	-	-	-	503	5	2	503	5	2	
2	-	3	1	3	6	5	14	6	-	14	10	10	1	1	78	3	2	247	11	4	325	14	6	
1	9	2	-	14	11	4	9	2	-	11	8	7	12	11	60	12	3	193	2	11	253	15	2	
10	8	"	450	"	"	26	"	"	15	12	"	510	4	"	537	8	-	324	8	-	861	"	"	
2	10	"	114	8	"	6	8	"	3	15	"	127	9	"	134	4	-	81	2	"	216	6	"	
"	"	"	"	"	"	172	12	-	16	4	-	188	"	"	1119	11	-	918	4	-	2037	15	-	
"	"	"	"	"	"	134	"	"	2	"	"	136	"	"	1097	13	-	1110	"	"	2207	13	-	
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
32	13	8	586	13	9	398	10	-	49	8	6	1067	13	11	3667	10	10	5396	6	9	9064	1	7	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	476	-	-	336	-	-	812	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	410	"	"	"	"	"	410	"	"	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	"	"	"	"	"	"	"	"	"	
-	-	-	-	-	-	71	6	-	-	-	-	71	6	-	"	"	"	"	"	"	"	"	"	
-	-	-	-	-	-	3	12	-	12	"	-	15	12	-	32	"	-	166	9	-	198	9	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	"	"	"	"	"	"	"	"	"	
-	-	-	-	-	-	3	"	-	-	-	-	3	-	-	"	"	"	"	"	"	"	"	"	
-	-	-	-	-	-	2	"	-	-	-	-	2	-	-	158	14	-	35	13	-	192	11	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	234 12	8 2	-	-	-	-	234 12	8 2	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	167 6	8 1	- 8	-	-	-	167 6	8 1	- 8	
-	-	-	-	-	-	6	6	-	1	6	-	7	12	-	11	8	-	23	14	-	35	6	-	
-	-	-	-	-	-	22	-	-	11	8	-	33	8	-	24	-	7	32	4	-	56	4	7	
-	-	-	-	-	-	108	8	-	24	14	-	133	6	-	1530	10	8	594	8	-	2125	2	8	
32	13	8	586	13	9	507	2	-	74	6	6	1201	3	11	5198	5	6	5990	14	9	11,189	4	3	

1. The tax on arts, etc., is levied at the maximum rates prescribed in Rule 164 of ~~the maximum rates~~ Schedule V of the D. M. Act. 1920.

2. The tax on buildings and lands is levied at 5 per cent. per halfyear on buildings and lands on their annual rental value and at 8 as per halfyear for every 320 sqf. yards or part thereof on lands not used for agricultural purposes.

3. The lighting tax is levied at 1 1/4 per cent. per halfyear on buildings and lands on their annual rental value and at 2 as per halfyear for every 320 sq. yards or part thereof on lands not used for agricultural purposes.

4. The ~~water and drainage~~ Scavenging tax is levied at 1/2 per cent. per halfyear on all buildings and lands on their annual rental value and at 4 pies per halfyear for every 320 sq. yds. or part thereof on lands not used for agricultural purposes.

5. The education tax is levied at 10/16 per cent per halfyear on all buildings and lands on their annual rental value and at 1 anna per halfyear for every 320 sq yds or part thereof on lands not used for agricultural purposes.

6. The tax on carriages and animals is levied at _____ the maximum rates prescribed in Rule 20(1) of Schedule IV to the D M Act, 1920, except in the following cases

For every bull or bullock	Rs 0·4–0
" " male buffalo	0·4–0
" " pig	0·1–0
" " goat	0·2–0

7. The tax on carts is levied at Rs 24- per halfyear.

8. The tax on private, menial and on domestic servants is levied ~~at Rs.~~ ~~per mensem~~ per annum for ~~each servant~~.

9. The property tax registers were last revised in the official year 1930–1931, and brought into force in 1931–1932

Gen. Funds Cash Bank Treasury Total
E.E. Funds. 675-12-7 50081-9-8 4797-12-1 55555-2-4
56-4-11 3502-15-7 3559-4-6

Statement of Liabilities and Assets on 31st March 1935.

Heads.	Amount. Rs.	Heads.	Amount. Rs.
Liabilities.		**Assets.**	
(i) Balance of Loans—		(i) Closing Balance—	
(a) From ~~Government~~ Dist. Board, Kurnool	21,502·13·0	(a) Cash	732-1-6
(b) From ~~public~~	1,07,645-8-10	(b) In Treasury	8300-11-8
		(c) In Bank	50081-9-8
Total	1,29148·5-10	Total	59114-6-10
(ii) Provident fund—		(ii) Provident Fund—	
(a) Cash	585·2·8	Investments	22579·0·0
(b) Investments	22579·0·0		3336·5·2
(c) P.O.S.B	3336-5-2	P.O.S.B	
(d) Hospet central cooperative Bank	1840-13-0	H. Central Coop. Bank	1840·13·0
Total	27170·15·6	Total	27756·2·2
		(iii) Deposits—	
		(a) Postal Savings Bank	1291·4·0
		(b) Government Promissory Notes.	
		(c) Land or other securities	1750·0·0
		Total	3041·4·0
		(iv) Sinking Fund Investments	
		(v) Other Investments	
(iii) Deposits Cash	8850·9·5	(vi) Funded capital of endowed institutions—securities and landed property.	1504·10·2
Others	3041·4·0		
(iv) Funded capital of endowed institutions.	1504·10·2	(vii) Arrears of taxes	9064·1·7
(v) Cash balance of endowed institutions.	178·2·7	(viii) Other assets	101693·0·4
(vi) Cash balance of special accounts	7778·14·6	(ix) Advances Recoverable—	
(vii) Other amounts		(a) Permanent	135·0·0
Contribution due to the Ele. Edn. Fund on the 31st March 35	500·0·0	(b) Other	1391·3·8
Balance of loans pending adjustment to Provl. Fd. A/c	3452·0·1		
Total	25305·8·9	Total	11,3787·15·9
		Difference	27925 1·4
Grand total	231624·14·1	Grand total	231624·14·1

E.E. Fd and lighting A/c
Balance of contribution due to the W.S. & D. A/c consequent on savings effected by the provincialisation of the Hospital. 52,083·14·0 / 4486-10-6

Balance of contribution on a/c of rent of office building to be earmarked for the improvement of the Choultry. 1208-6-0

7,778·14·6

Immovable property (66174-2-4) 66174-2-4
Tools & Plant 33393-11-4
Arrears of income from Non-Tax Revenue 2125·2·8
101,693·0·4

Statement furnishing Particulars about each Medical Institution.

Head of account.	Hospital at		Hospital at		Dispensary at		Dispensary at		Dispensary at		Dispensary at		Dispensary at		Dispensary at		Total.	
	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
EXPENDITURE.																		
(i) Staff—																		
(*a*) Medical officers—																		
(1) Civil Assistant Surgeons.																		
(2) Civil Apothecaries and Sub-Assistant Surgeons.							Nil.											
(*b*) Medical practitioners.																		
(*c*) Nurses and midwives.																		
(*d*) Clerks and servants ..																		
(*e*) Contribution for pension.																		
(*f*) Contribution to provident fund.																		
(*g*) Travelling allowances.																		
(ii) Contingencies ..																		
(iii) Repairs to buildings ..																		
Total ..																		
RECEIPTS.																		
Hospital receipts ..																		
..																		
Net expenditure ..																		

Abstract of Account of Deposits in cash for the year 193 –193 .

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	6687	15	10	1. Credited to Municipal Funds.	184	2	2
1. Deposits by Renters ..	997	8	—	2. Repaid to Renters	888	12	—
Do. by Contractors ..	1210	11	—	3. Do. to Contractors ..	828	2	—
Do. as Security by Municipal Servants.				4. Paid into Savings Banks ..			
4. Other deposits under the Act or By-laws.	3003	4	7	5. Repaid to other depositors ..	1152	18	10
				Total ..	3048	14	—
Total, Receipts ..	5211	7	7	Balance* ..	8850	9	5
Total, including Balance ..	11899	7	5	Total, including Balance ..	11899	7	5

* Details of balance—

[Year need not be given in the case of deposits lodged in Post Office Savings Bank and other securities.]

Class of Deposit.	Amount.			Year.	Remarks.
	RS.	A.	P.		
Renters' deposits	751	4	—	1934-35	
Contractors' deposits	10	.	.	1932-33	
	4535	.	.	1933-34	
	905	8	.	1934-35	
Other deposits (to be specified)—	5450	8	—		
	47	8	8	1932-33	Taxes, fees, etc.
	256	9	7	1933-34	— do —
	36	—	—	"	Deposits for sites.
	603	15	5	1934-35	Taxes, fees, etc.
	1606	4	7	"	Provident fund of employees.
	30	.	.	"	Deposit for fees under P.R. Act.
	17	13	4	"	Surplus sale proceeds of distrained property.
	50	9	10		Miscellaneous items.
	2648	13	5		
Total ..	8850	9	5		

Abstract of Account of Security and other Deposits not in Cash for the year 193 –193 .

	RS.	A.	P.
Balance brought forward ..	2744	11	2
1. Deposits by Renters ..	—	—	—
2. Do. by Contractors ..	—	—	—
3. Do. as Security by Municipal Servants * ..	380	3	2
Total ..	380	3	2
Total, including Balance ..	3124	14	4

	RS.	A.	P.
1. Credited to Municipal Funds.	—	—	
2. Returned to Renters ..	-	-	.
3. Do. to Contractors ..	60	—	
4. Do. to Municipal Servants	23	10	4
Total ..	83	10	4
Balance † ..	3041	4	—
Total, including Balance ..	3124	14	4

* Personal securities should not be shown in this statement.

† Details of balance.

Nature of Security deposit.	Municipal employees. RS.	A.	P.	Others. RS.	A.	P.	Total. RS.	A.	P.	Remarks. (Particulars of the parties should be given in this column.)
Cooperative central Bank Fixed Deposits.	250	—	—	nil			250	—	—	(1) Tax Supdt 200/- Ist Tax clerk 50/- 250
Post office Savings Bank pass book	1291	4	—	—			1291	4	—	(2) Bill collr 793-15-7 Chowkidar 15-0-0 Expenses of H.H.S 11-9-8 Manager 200-0-0 2nd Tax clerk 50-00 Sl. Nowkar 7-0-0 H.H.S Asst master 40-00 Clerk 78-10-9 Lab attender 50-0-0 Elec Engr. 40-00 Overseer 5-0-0 1291-4-0
3) Postal Cash certificates.	-	-		1500	-	-	1500	-	-	(3) H.H.S. new building Contractor Mrs. A.D. Thandeswar Mudaliar 1500/-
Total ..	1541	4	-	1500	-	-	3041	4	-	

Abstract of Account of Provident Fund transactions for the year 193 –193 .

		Cash.			Investment.		
		RS.	A.	P.	RS.	A.	P.
Opening balance	Treasury	916	2	9			
	Hospet Cooperative						
	Central Bank	1745	7	-	22579	-	-
	Post Office Savings Bank.	762	15	1			
Receipts—Contributions by municipal servants		4653	15	7			
Do. from municipal funds Bonus		1018	4	3			
Interest realized on investments		960	1	11			
Miscellaneous receipts							
	Total ..	10056	14	7	22579	-	-
Charges		5464	15	1			
Balance..	Treasury	-585	2	8			
	Hospet Coop. central Bank	1840	13	-			
	Post Office Savings Bank ..	3336	5	2	22579	-	
	Total ..	10056	14	7	22579	-	-

Abstract of transactions under Advances.

	Rs.	A.	
(1) Total amount outstanding at the beginning of the year	502	12	5
(2) Amount advanced during the year	3609	13	4
Total ..	4112	9	9
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	2330	0	4
(b) Do. do. previous years	256	5	9
Balance outstanding at the end of the year * ..	1526	3	8
Total ..	4112	9	9

* Details of balance—

[Years need not be given in the case of permanent advances. These should be entered first under a separate heading.]

Years.	Particulars.	Amount.	Years.	Particulars.	Amount.
		Rs.			Rs.
929-30	Messrs. Asgmith & Co Bellary.	0-4-0		Commissioners	45-0-0
	R. Ramaswamy Sales proceeds	0-8-8		Overseer	30-0-0
1933-34	S.V. Bhimacharlu Law Charges	100-0-0		Health Officer	25-0-0
	Chief Foreman Kadiri Corporation	60-0-0		Electrical Engineer	20-0-0
1934-35	—"—	60-0-0		Medical Officer	10-0-0
	Mr. T. Raghavachar	5-10-9		Headmaster.	5-0-0
	Hoe & Co.	388-12-9			
	Feeding charges from animals from three forests.	1-0-0			
	Elg Estn.	2-8-0			
	Compensation for land.	500-0-0			
	Mr. Thandavamudaliar.	3-0-0			
	Messrs Cooper & Co	181-1-6			
	" Siemens (Rs)	137-2-0			
		1391-3-8			135-0-0

Station, Camp. Adoni

Dated 8. 7. 1935.

D.D. Shanbhag

District Inspector of Local Fund Accounts.
Bellary.

8.7.35

C.F. 16.

42

DRAFT FOR APPROVAL.

L.S.G. Deptt.

	Date	Initials.
When received for fair copying ..	15/4	
When copied ..		✓
When examined..		
When signed ..		
When despatched.		

SUBJECT:— Audit Report 1934-35. Hospet Impl. el. Recorded.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:—

No. 3090/36 From the Exam. L.F.H.L.F., No. 2105, dated 29-8-1936.

" _____ " _____ " _____ " _____ 19____.

" _____ " _____ " _____ " _____ 19____.

~~Order~~ Ms. ~~Resolution~~ Rout. No. 14/4, dated 15 4 '37 19____.

2
10/4

Recorded.

2. Para 17 of the Audit Report
The pending objections should be
settled as early as possible.

See
8.3.37

Note. Result of audit. Financial adm
fairly satisfactory and account-
satisfactory.

The Exam. Hospet Dnpby.
Thro' the exec. Hospet.
Exam. L.F.H.
Fince (L.A. Deptt.)

15 4

2. The file may be sent to Ch.
Sec. ~~for remarks with refce to para~~
~~of the audit report and~~ for issue of order
with refce to the Exam's remarks on
para 12. of the audit report. It may

also be sent to Finee (L.A.) for perusal beforeissue.

8.3.37.

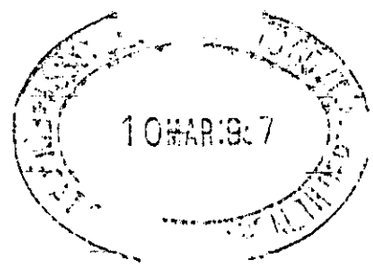
9/3

E & P.H

Fin (L.A)

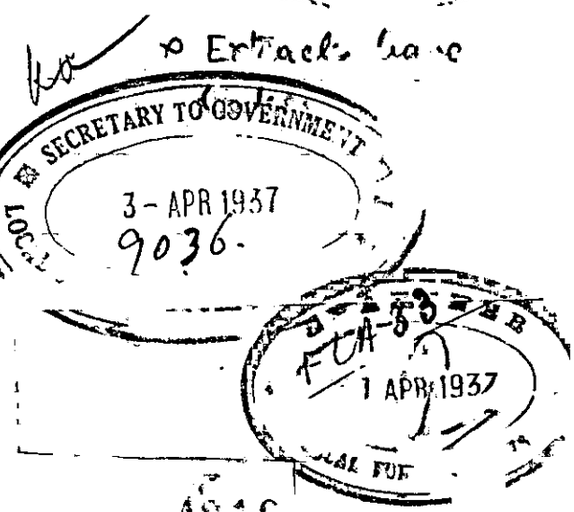
L.S.G.M.O. 30907-1.5

9.3.37



Edn & P.H. Depr

~~Necessary~~ Extracts of para 12 of the Audit Report and the Ex.I.G remarks thereon may be taken and for ~~the~~ issuing separate orders on the subject and the file may be passed on to Fin. Deptt (L.A.) U.O.



18.3.37.

9/3

Fin (L.A)

Edn 2.0 no 1631-S-1

1-4-37.

Finance (L.A) Deptt.

Seen.

1631B

1 APR 1937

18/3

L.S.G.
~~H. & P.H.~~ deptt.u.o. 3437

F.L.A. U.O. 33-1

4-3-37

Ls. G. deptt

The draft overleaf may now

9/4

Edn 2.0 no